

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	
	§	Chapter 11
	§	
NEWSCO INTERNATIONAL ENERGY	§	Case No. 19-36767 (DRJ)
SERVICES USA INC.,	§	
Debtor.	§	

**MOTION TO RETAIN AND COMPENSATE
SKOGEN COMETTO & ASSOCIATES, P.C. AS AN
ORDINARY COURSE PROFESSIONAL**

THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

**To the Honorable David R. Jones,
United States Bankruptcy Judge:**

Newsco International Energy Services USA Inc., (the “Debtor” or “Newsco”) files this *Motion to Retain and Compensate Skogen Cometto & Associates, P.C. (“SCA”) as an Ordinary Course Professional* and in support thereof, shows as follows:

SUMMARY

1. Debtor utilizes SCA to prepare its state and federal corporate tax returns. SCA does not have an interest materially adverse to the Debtor or to the estate. Debtor seeks an order authorizing the retention of SCA, effective as of the Petition Date, to prepare and file Debtor’s 2018, 2019 and any subsequent annual state and federal corporate tax returns, and authorizing

payment to SCA in the ordinary course of business without the need for a separate retention application and related order, and without the requirement that SCA file a fee application; provided that SCA's fees for preparation of each tax return does not exceed \$5,000.

JURISDICTION

2. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (M). This Court has the authority to enter the requested relief under 11 U.S.C. §§ 105(a), 327, 328, 330, and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure.

BACKGROUND

3. Debtor filed a voluntary petition for Chapter 11 bankruptcy relief on December 4, 2019 (the "**Petition Date**") and is operating as a debtor-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in this bankruptcy case. A committee was appointed on January 8, 2020.

4. Founded in 2010, Newsco is an enhanced recovery solutions provider to many of the industry's leading upstream exploration and development operators and service companies.

5. Newsco has utilized the services of SCA to prepare its annual state and federal corporate tax returns since 2010.

6. SCA maintains offices at 104 S. Wolcott Street, Suite 735, Casper, WY 82601. SCA's main telephone number is (307) 234-5395. SCA's fax number is (307) 234-5399. Roxy L Skogen and Michael J. Cometto are the directors at SCA. Additional information is available on SCA's website at <https://www.cpawyoming.com/>. SCA does not hold a pre-petition retainer.

7. SCA prepared and filed Debtor's 2018 corporate tax return on January 7, 2020. On January 31, 2020, Debtor received an invoice from SCA for the preparation and filing of the 2018 return in the amount of \$4,295.00.

8. Debtor seeks to retain SCA to prepare and file its year 2019 state and federal corporate tax returns. The Debtor represents that SCA is the most efficient and cost-effective choice to prepare Debtor's corporate returns. SCA is already familiar with Debtor's business and affairs since its retention in 2010. SCA will not perform any other services relating to Debtor's bankruptcy case.

9. SCA does not have an interest materially adverse to the Debtor or to the bankruptcy estate and Debtor submits that the continued employment and compensation of SCA is in the best interests of Debtor and the bankruptcy estate.

10. Debtor believes that SCA, and specifically Ms. Skogen and Mr. Cometto, are not "professionals" within the meaning of Section 327 of the Bankruptcy Code whose retention must be approved by the Court. SCA will not be involved in the administration of this Chapter 11 case. See *In re Henry S. Miller Commer., LLC*, 2010 Bankr. LEXIS 3978 (Bankr. N.D. Tex., Nov. 8, 2010) (law firms were approved as ordinary course professionals and relieved of satisfying the standards of Section 327 after the debtor demonstrated that the professionals would not be involved in the administration of the Chapter 11 case and were subject to a fee cap).

WHEREFORE, Debtor respectfully requests that the Court enter an order authorizing Debtor to retain and compensate Skogen Cometto & Associates, P.C. in the ordinary course of its business for the preparation and filing of the 2018 and 2019 state and federal corporate tax returns without the necessity of filing a formal application for such compensation and reimbursement with the Court, so long as the fees for each tax return do not exceed \$5,000.

Dated: April 16, 2020.

Respectfully submitted,

By: /s/ Stephen A. Roberts

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**ATTORNEYS FOR DEBTOR NEWSCO
INTERNATIONAL ENERGY SERVICES
USA INC.**

CERTIFICATE OF SERVICE

I hereby certify that, pursuant to Bankr. R. 2014, this instrument was served via CM/ECF and by email or United States first class mail, with proper postage affixed, as indicated, to the parties set forth on the attached Service List on this 16th day of April 2020.

/s/ Stephen A. Roberts

Stephen A. Roberts

SERVICE LIST

April 15, 2020

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Internal Revenue Service
Centralized Insolvency Office
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Philadelphia, PA 19101-7346

United States Attorney General
Department of Justice
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Texas Workforce Commission
TWC Building – Regulatory Integrity Division
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Wyoming Secretary of State
Business Division
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United States Attorney, Civil Process Clerk
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Texas Comptroller of Public Accounts
Revenue Accounting Division – Bankruptcy
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Wyoming Dept. of Workforce Services
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Cheyenne, WY 82002

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(Committee Member)

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(Committee Member)

Phoenix Technology Services
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NOV Tuboscope XL
Hardbanding and Fabrication
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Bico Drilling Tools
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EXHIBIT 1

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HOUSTON DIVISION**

In re:	§	
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NEWSCO INTERNATIONAL ENERGY	§	Case No. 19-36767 (DRJ)
SERVICES USA INC.,	§	
Debtor.	§	

**ORDER GRANTING DEBTOR'S MOTION TO RETAIN AND COMPENSATE
SKOGEN COMETTO & ASSOCIATES, P.C.
AS AN ORDINARY COURSE PROFESSIONAL**

The Court, having considered the Motion to Retain and Compensate Skogen Cometto & Associates, P.C. as an Ordinary Course Professional (the "Motion") filed by Debtor Newsco International Energy Services USA Inc., (the "Debtor"), is of the opinion that the requested relief is in the best interest of the estate and its creditors; that SCA represents no interest adverse to the estate in the matters upon which they are to be engaged and that the Motion should be approved.

Accordingly, it is therefore

ORDERED THAT:

1. Debtor is authorized to retain and compensate Skogen Cometto & Associates, P.C. in the ordinary course of business pursuant to 11 U.S.C. §§ 105(a), 327, 328, 330, and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure to prepare and file Debtor's annual state and federal corporate tax return.

3. Debtor is authorized to compensate SCA for the preparation and filing of Debtor's annual federal and state tax returns in an amount up to \$5,000 for each tax return, without SCA being required to file an application for compensation.

SIGNED this ____ day of May 2020.

**THE HONORABLE DAVID R. JONES,
UNITED STATES BANKRUPTCY JUDGE**